

**UTILITY PATENT APPLICATION
UNDER 37 CFR 1.53(b)**

Mail Stop Utility
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
Sir:

Transmitted herewith for filing is the patent application of:

INVENTOR: Masashi HAMANAKA, Eigo SHIRAKASHI, Fumitaka ITO
FOR: POLISHING METHOD FOR SEMICONDUCTOR DEVICE, METHOD FOR
FABRICATING SEMICONDUCTOR DEVICE AND POLISHING SYSTEM

Enclosed are:

- 24 pages of specification, claims, abstract.
- Declaration and Power of Attorney.
- Priority Claimed.
- Certified copy of Japanese Patent Application No. JP2002-373582
- 12 sheets of formal drawing.
- An assignment of the invention to MATSUSHITA ELECTRIC INDUSTRIAL CO., LTD.
and the assignment recordation fee.
- An associate power of attorney.
- A verified statement to establish small entity status under 37 CFR 1.9 and 37 CFR 1.27.
- Information Disclosure Statement, Form PTO-1449 and reference.
- Return Receipt Postcard

The filing fee has been calculated as shown below:

	NO. OF CLAIMS		EXTRA CLAIMS	RATE	AMOUNT
Total Claims	21	-20	1	\$18.00	\$18.00
Independent Claims	7	-3	4	\$84.00	\$336.00
			Multiple Dependent Claim(s)		\$280.00
			Basic Fee		\$750.00
			Total of Above Calculations		\$1,384.00
			Less ½ for Small Entity		\$0.00
			Assignment & Recording Fee		\$40.00
			Total Fee		\$1,424.00

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- Please charge my Deposit Account No. 500417 in the amount of \$1,424.00. A duplicate copy of this sheet is enclosed.
- The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 500417. A duplicate copy is enclosed.
- Any additional filing fees required under 37 CFR 1.16.
- The Commissioner is hereby authorized to charge payment of the following fees during the pendency of this application or credit any overpayment to Deposit Account No. 500417. A duplicate copy of this sheet is enclosed.
- Any patent application processing fees under 37 CFR 1.17.
- Any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

MCDERMOTT, WILL & EMERY

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